

# **Exhibit 45, Part 1**



SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

Our Ref: BDK000018  
Tax Ref: 46-1910855

03 April 2013

Dear Sir or Madam,

**RE: A/C RJM Capital Pension Plan RJM01**

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

**NatWest Bank**  
**High Street Branch Croydon Surrey**  
**BIC NWBKGB2L**  
**IBAN GB88 NWBK 6073 0134 0151 59**

Please quote reference **BDK000018**.

Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

A handwritten signature in black ink, appearing to read "Marie Nimmo".

Marie Nimmo  
Operations Manager

GOAL TAXBACK LIMITED

7th Floor, 69 Park Lane, Croydon, Surrey, CR0 1HG  
+44 19 (0)208 760 7732 | +44 19 (0)208 631 2654  
[e.inquiries@goalgroup.com](mailto:e.inquiries@goalgroup.com)

Registered in England & Wales  
Registered Office: 7th Floor,  
Registered for VAT under ref:

**SKAT Fredensborg**

Bilag nr. 219-A-001



**Andragende om fritagelse for dansk udbytteskat (1)  
Claim to Relief from Danish Dividend Tax<sup>(1)</sup>**

Der skal indgives særskilt ansøgning for hvert enkelt selskab.  
*Include only one company on each form.*

**Eksemplar 1**  
( Til de danske skattemyndigheder )  
**Copy 1**  
( For the Danish Tax Authorities )

## *Hermed andrager*

sted:  
piece

dato:

sted  
place

dato:

stempel og underskrift  
stamp and signature:

Stamp and Signature:  
GOAL TaxBack Limited, 7TH Floor, 69 Park Lane, CROYDON, CR9 1BG, United Kingdom

\*On Refund Please Quote: 000 18 DK

46-1910855

- (1) Ansøgningen oprettes i 3 eksemplarer.  
*The claim must be made in triplicate.*

(2) Det ikke gældende overstreges.  
*Delete whichever is inapplicable.*

(3) Aktier eller andelsbeviser, hvad enten de er udstedt på navn eller til ihændehaveren.  
*Registered or bearer shares.*

(4) Hvis aktiernes ikke bærer kuponer, skal i kolonne 4 angives den dag, da udbyttet tidligst kunne hæves, og i kolonne 5  
*If the share is not accompanied by coupons state in column 4 the first date on which the dividend is payable,*  
**8** *and in column 5 the amount of dividend per share.*

(5) Attestation for tilbageholdt udbytteskat skal gives af det selskab eller bank, som udbetaaler det i kolonne 7 angivne beløb.  
*The certificate of deduction of dividend tax is to be given by the company, financial institution or other institution paying the dividends shown in column 7.*

(gl.nr. U.33)

694

SKAT Fredensborg

Bilag nr. 219-A-002



Solo Capital

4 Throgmorton Avenue  
London EC2N 2DL

**DIVIDEND CREDIT ADVICE**

Issue Date: 13 March 2013, Issue No: 0122

RJM Capital Pension Plan  
1010 Fifth Avenue  
Apt 1D  
New York  
NY 10028  
United States of America

Date: 13 March 2013

Dear Sirs,

Please be advised that we have credited your account, RJM01, for the value date of 13 March 2013. This payment represents the dividend shown below:

Security Name:	TDC A/S
SEDOL:	5698790
ISIN:	DK0060228559
Pay Date:	13 March 2013
No of Shares:	3,250,000
Gross Dividend:	DKK 7,475,000.00
Tax:	DKK 2,018,250.00
Net Dividend:	DKK 5,456,750.00

  
.....  
Name: Jas Bains  
Solo Capital Partners LLP

Solo Capital Partners LLP is authorized and regulated by the Financial Services Authority of the FSA Registration Number 566533, Company Number OC267979, VAT Registration Number

SKAT Fredensborg

Bilag nr. 219-A-003

**RJM Capital Pension Plan  
1010 Fifth Avenue – Suite 1D  
New York, NY 10028**

**Power of Attorney**

THIS POWER OF ATTORNEY, made this 21<sup>st</sup> day of March 2013 by RJM Capital Pension Plan ("the Pension Plan") WITNESSETH AS FOLLOWS:-

1. The Pension Plan hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Pension Plan and in the Pension Plan's name and otherwise on the Pension Plan's behalf and as the Pension Plan's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Pension Plan from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Pension Plan, or through GTB on behalf of the Pension Plan. The Pension Plan also authorises GTB to set the procedure to collect the amounts claimed.
2. The Pension Plan shall ratify and confirm all transactions entered into, documents executed and things done by GTB or its delegates by virtue of the Power Of Attorney given by Clause 1 of this deed unless it is proved that GTB or its delegates have acted with negligence, willful default or fraud.
3. The Pension Plan agrees to indemnify GTB against all costs, liabilities and expenses including (without limitation) any reasonable legal fees and disbursements arising directly or indirectly out of the exercise or purported exercise of GTB's powers under this deed PROVIDED THAT GTB shall not be indemnified against any such liabilities, costs and expenses arising out of GTB or any nominee's or agent's or delegates own willful default, negligence or fraud.
4. The Pension Plan declares that any person dealing with GTB shall not be concerned to see or enquire as to the proprietary or expediency of any act, deed, matter or thing which GTB may do or perform in the Pension Plan's name by virtue of this deed.
5. This deed shall be revocable on the unilateral act of the Pension Plan, provided that GTB is given at least 5 working days notice of such revocation. The provisions of Clauses 2 and 3 shall survive termination of this deed.
6. This deed shall be governed by and construed in accordance with English law, and the Pension Plan hereby irrevocable submits to the non-exclusive jurisdiction of the English courts.

(contd)

SKAT Fredensborg

Bilag nr. 219-A-004

IN WITNESS whereof this deed has been executed by the Pension Plan and is intended to be and is hereby delivered on the date above written.

**Execution of a deed by a pension plan incorporated outside Great Britain**

*Executed as a deed by -*

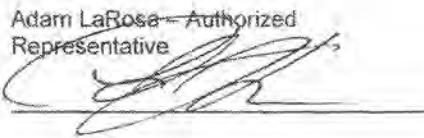
*Name of pension plan:*

RJM Capital Pension Plan

*Acting by name(s) of*

Adam LaRosa - Authorized  
Representative

*Duly authorised  
signatory(ies).*



SKAT Fredensborg

Bilag nr. 219-A-005



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: March 18, 2013



000465

Taxpayer: RJM CAPITAL PENSION PLAN  
TIN: 46-1910855  
Tax Year: 2013

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

Nancy J. Aiello  
Field Director, Acc.....

SKAT Fredensborg

Bilag nr. 219-A-006



SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

Our Ref: BDK000031  
Tax Ref: 46-1910855

08 April 2013

Dear Sir or Madam,

**RE: A/C RJM Capital Pension Plan RJM01**

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

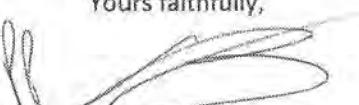
Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

*NatWest Bank*  
*High Street Branch Croydon Surrey*  
*BIC NWBKGB2L*  
*IBAN GB88 NWBK 6073 0134 0151 59*

Please quote reference **BDK000031**.

Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

  
Marie Nimmo  
Operations Manager

GOAL TAXBACK LIMITED

5th Floor, 68 Park Lane, Croydon, Surrey CR0 3HG  
+44 (0)20 7607 1330 | +44 (0)208 687 2854  
[e110@goalgroup.com](mailto:e110@goalgroup.com)

Registered in England & Wales  
Registered Office: 7th Floor, 68 Park Lane, Croydon, Surrey CR0 3HG  
Registration No. 03750226  
VAT Reg. No. 800 000 59299

**SKAT Fredensborg**

Bilag nr. 219-A-007





**Solo Capital**

4 Throgmorton Avenue  
London EC2N 2DL

### DIVIDEND CREDIT ADVICE

Issue Date: 27 March 2013, Issue No: 0216

**RJM Capital Pension Plan**  
1010 Fifth Avenue  
Apt 1D  
New York  
NY 10028  
United States of America

Date: 27 March 2013

Dear Sirs,

Please be advised that we have credited your account, RJM01, for the value date of 27 March 2013. This payment represents the dividend shown below:

<b>Security Name:</b>	DSV A/S
<b>SEDOL:</b>	B1WT5G2
<b>ISIN:</b>	DK0060079531
<b>Pay Date:</b>	27 March 2013
<b>No of Shares:</b>	1,200,000
<b>Gross Dividend:</b>	DKK 1,500,000.00
<b>Tax:</b>	DKK 405,000.00
<b>Net Dividend:</b>	DKK 1,095,000.00

Name: Jas Bains  
Solo Capital Partners LLP

Solo Capital Partners LLP is authorised and regulated by the Financial Services Authority of the FSA Registration Number 566533, Company Number OC367976, VAT Registered Number

**SKAT Fredensborg**

Bilag nr. 219-A-009

**RJM Capital Pension Plan  
1010 Fifth Avenue – Suite 1D  
New York, NY 10028**

**Power of Attorney**

THIS POWER OF ATTORNEY, made this 21<sup>st</sup> day of March 2013 by RJM Capital Pension Plan ("the Pension Plan") WITNESSETH AS FOLLOWS:-

1. The Pension Plan hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Pension Plan and in the Pension Plan's name and otherwise on the Pension Plan's behalf and as the Pension Plan's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Pension Plan from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Pension Plan, or through GTB on behalf of the Pension Plan. The Pension Plan also authorises GTB to set the procedure to collect the amounts claimed.
2. The Pension Plan shall ratify and confirm all transactions entered into, documents executed and things done by GTB or its delegates by virtue of the Power Of Attorney given by Clause 1 of this deed unless it is proved that GTB or its delegates have acted with negligence, willful default or fraud.
3. The Pension Plan agrees to indemnify GTB against all costs, liabilities and expenses including (without limitation) any reasonable legal fees and disbursements arising directly or indirectly out of the exercise or purported exercise of GTB's powers under this deed PROVIDED THAT GTB shall not be indemnified against any such liabilities, costs and expenses arising out of GTB or any nominee's or agent's or delegates own willful default, negligence or fraud.
4. The Pension Plan declares that any person dealing with GTB shall not be concerned to see or enquire as to the proprietary or expediency of any act, deed, matter or thing which GTB may do or perform in the Pension Plan's name by virtue of this deed.
5. This deed shall be revocable on the unilateral act of the Pension Plan, provided that GTB is given at least 5 working days notice of such revocation. The provisions of Clauses 2 and 3 shall survive termination of this deed.
6. This deed shall be governed by and construed in accordance with English law, and the Pension Plan hereby irrevocable submits to the non-exclusive jurisdiction of the English courts.

(contd)

SKAT Fredensborg

Bilag nr. 219-A-010

IN WITNESS whereof this deed has been executed by the Pension Plan and is intended to be and is hereby delivered on the date above written.

**Execution of a deed by a pension plan incorporated outside Great Britain**

*Executed as a deed by -*

*Name of pension plan:*

RJM Capital Pension Plan

*Acting by name(s) of*

Adam LaRosa - Authorized  
Representative

*Duly authorised  
signatory(ies).*



SKAT Fredensborg

Bilag nr. 219-A-011



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

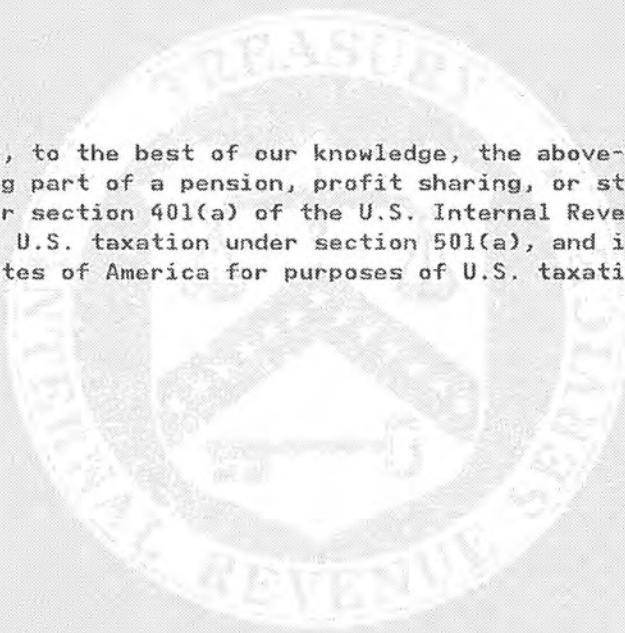
Date: March 18, 2013



000465

Taxpayer: RJM CAPITAL PENSION PLAN  
TIN: 46-1910855  
Tax Year: 2013

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.



*Nancy J Aiello*

Nancy J. Aiello  
Field Director, Accounts Management

SKAT Fredensborg

Bilag nr. 219-A-012



SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

Our Ref: BDK000030  
Tax Ref: 46-1910855

08 April 2013

Dear Sir or Madam,

**RE: A/C RJM Capital Pension Plan RJM01**

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

**NatWest Bank**  
**High Street Branch Croydon Surrey**  
**BIC NWBKGB2L**  
**IBAN GB88 NWBK 6073 0134 0151 59**

Please quote reference **BDK000030**.

Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

A handwritten signature in black ink, appearing to read "MN".

Marie Nimmo  
Operations Manager

GOAL TAXBACK LTD LTD

110 Queen, 1st Park Lane, Croydon, Surrey, CR9 1AC  
+44 (0)208 760 7130 | +44 (0)776 631 2854  
[clientservices@goalgroup.com](http://clientservices@goalgroup.com)

Registered in England & Wales  
Registered Office: 7th Floor, 1  
Registered for VAT under number

**SKAT Fredensborg**

Bilag nr. 219-A-013